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Refund Department
Commissioner of Patents and Trademarks
2011 Crystal Drive
Suite 811
Arlington, VA 22202

Re: Deposit Account #50-0577

Dear Sir or Madam:

Please credit the above-referenced Deposit Account for the following charge. We were charged \$740.00 for a basic filing fee - utility. We should not be charged \$740.00 for the basic filing fee because this is a small entity case therefore the charge should only be \$370.00.

<u>Date Posted</u>	<u>Control No.</u>	<u>Description</u>	<u>Fee Code</u>	<u>Charge</u>
01/07/02	32	10034551	101	\$ 740.00

The total amount that should have been charged for the basic filing fee - utility should have been \$370.00; therefore the total credit due is **\$370.00**.

Thank you for your time. Please call me at the above number should you have any questions.

Very truly yours,

MacMILLAN, SOBANSKI & TODD


Heather R. Cope

Accounting Department